

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI
JACKSON DIVISION**

UNITED STATES OF AMERICA

PETITIONER

VS.

CIVIL ACTION NO. 3:10-cv-696-WHB-LRA

LEIGH B. ALLEN, IV

RESPONDENT

OPINION AND ORDER

This cause is before the Court on the Report and Recommendation of United States Magistrate Judge Linda R. Anderson. After considering the Report and Recommendation¹, and the other pleadings in this case, the Court finds the Report and Recommendation should be adopted as the finding of this Court.

I. Discussion

On November 30, 2010, the United States of America ("Government") filed a Petition in this Court seeking to enforce a summons that had been issued on Respondent, Leigh B. Allen, IV ("Allen"), by the Internal Revenue Service ("IRS"). On February 9, 2011, United States Magistrate Judge Linda R. Anderson entered an Order requiring Allen to appear in court on March 17, 2011, and to show cause as to the reason(s) he should not be compelled to comply with the IRS Summons. Allen did not appear at the hearing.

¹ The parties were required to file objections to Judge Anderson's Report and Recommendation on or before May 13, 2011. No objections were filed.

Following the hearing, Judge Anderson entered a Report and Recommendation, in which she found that the subject IRS Summons was enforceable, and that Allen should be compelled to comply with the Summons. See R & R [Docket No. 6]. No objections to Judge Anderson's findings or recommendations were filed. After reviewing the R & R, the Court is satisfied that there is no clear error in her findings, and therefore, they will be adopted by the Court.

For the foregoing reasons:

IT IS THEREFORE ORDERED that the April 27, 2011, Report and Recommendation of United States Magistrate Judge Linda R. Anderson [Docket No. 6], is hereby adopted as the finding of this Court.

IT IS FURTHER ORDERED that Respondent, Leigh B. Allen, IV, is hereby ordered to appear before Kimberly Newcomb, Revenue Officer, Internal Revenue Service, at 9:00 a.m. on Monday, June 6, 2011, at 100 West Capitol Street, Room 506, Stop 19, A.H. McCoy Federal Building, Jackson Mississippi 39269, for the purpose of complying with the previously issued and served IRS Summons.

IT IS FURTHER ORDERED that in the event Respondent, Leigh B. Allen IV, fails to comply with this Order, a bench warrant for his arrest may be issued by the Court.

IT IS FURTHER ORDERED that Petitioner shall, within five days of the date on which this Order is entered, personally serve the Respondent, Leigh B. Allen, IV, with a copy of this Order and the previously issued and served IRS Summons.

IT IS FURTHER ORDERED that the Internal Revenue Service and/or the United States Attorney shall, within 24 hours of the time on which this Order is entered, send Respondent, Leigh B. Allen, IV, by certified mail, a copy of this Order.

SO ORDERED this the 23rd day of May, 2011.

s/ William H. Barbour, Jr.
UNITED STATES DISTRICT JUDGE